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(Original Signature of Member)

118TH CONGRESS
1ST SESSION

H. R.

To amend the Internal Revenue Code of 1986 to allow the disclosure of certain business tax return information to the Bureau of Economic Analysis and the Bureau of Labor Statistics for certain statistical purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. BEYER introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow the disclosure of certain business tax return information to the Bureau of Economic Analysis and the Bureau of Labor Statistics for certain statistical purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DISCLOSURE OF CERTAIN BUSINESS RETURN**
4 **INFORMATION FOR STATISTICAL PURPOSES.**

5 (a) **EXPANSION OF RETURN INFORMATION DIS-**
6 **CLOSED TO BUREAU OF ECONOMIC ANALYSIS.—Section**

1 6103(j)(1)(B) of the Internal Revenue Code of 1986 is
2 amended to read as follows:

3 “(B) such return information reflected on
4 returns of corporations and returns of partner-
5 ships, and such return information directly re-
6 lating to the activity of a sole proprietorship
7 with gross receipts of more than \$250,000 for
8 the taxable year of such return reflected on re-
9 turns of individuals, to officers and employees
10 of the Bureau of Economic Analysis,”.

11 (b) DISCLOSURE OF RETURN INFORMATION TO BU-
12 REAU OF LABOR STATISTICS.—Section 6103(j) of such
13 Code is amended by adding at the end the following new
14 paragraph:

15 “(7) DEPARTMENT OF LABOR.—

16 “(A) IN GENERAL.—Upon request in writ-
17 ing by the Secretary of Labor, the Secretary
18 shall furnish to officers and employees of the
19 Bureau of Labor Statistics such return infor-
20 mation described in subparagraph (B) as the
21 Secretary may prescribe by regulation for the
22 purpose of, but only to the extent necessary in,
23 the structuring of censuses and national eco-
24 nomic accounts and conducting related statis-
25 tical activities authorized by law.

1 “(B) RETURN INFORMATION.—The return
2 information that may be furnished to officers
3 and employees of the Bureau of Labor Statis-
4 tics pursuant to subparagraph (A) shall be lim-
5 ited to:

6 “(i) Employer identification numbers,
7 business names, business addresses (in-
8 cluding mailing addresses and physical lo-
9 cations), principal industrial activity codes
10 (including the business description) and
11 the form number and name of business tax
12 forms filed (including Forms 1120, 1120-
13 S, 1065, 1120-C, 1120-F, CT-1, 943, 990,
14 990-EZ, 990-PF, and 990-T).

15 “(ii) Taxpayer identification numbers,
16 business names, business addresses (in-
17 cluding mailing addresses and physical lo-
18 cations), principal industrial activity codes
19 (including the business description) from
20 Form 1040, Schedule C (or successor
21 forms).

22 “(iii) Gross receipts or sales less re-
23 turns and allowances from Forms 1120,
24 1120-S, 1065, 1120-C, and 1120-F and

1 from Form 1040 Schedule C (or successor
2 forms).

3 “(iv) Total revenues from Forms 990,
4 990-EZ, and 990-PF (or successor forms).

5 “(v) Employer identification numbers
6 and number of employees and total wages
7 (including wages, tips, and other com-
8 pensation) from Forms 941, 943, and 944
9 (or successor forms) if applicable.

10 “(vi) Employer identification numbers
11 and the employment code from the Inter-
12 nal Revenue Service business master files
13 (or successor codes and files).

14 “(vii) Employer identification num-
15 bers and the type of entity code from
16 Form SS-4 (or successor forms).”.

17 (c) FACILITATING COLLABORATION BETWEEN RE-
18 CIPIENTS OF INFORMATION FOR STATISTICAL USES.—
19 Section 6103(j)(4) of such Code is amended to read as
20 follows:

21 “(4) ANONYMOUS FORM.—

22 “(A) IN GENERAL.—Except as authorized
23 in subparagraph (B), no person who receives a
24 return or return information under this sub-
25 section shall disclose such return or return in-

1 formation to any person other than the tax-
2 payer to whom it relates except in a form which
3 cannot be associated with, or otherwise identify,
4 directly or indirectly, a particular taxpayer.

5 “(B) EXCEPTION.—Recipients of return
6 information under this subsection may disclose
7 such return information to other persons to
8 whom disclosure of such return information is
9 authorized under this subsection to the extent
10 and for the purposes for which such disclosure
11 is authorized by this subsection (without regard
12 to this paragraph), subject to such require-
13 ments and conditions as the Secretary may pre-
14 scribe.”.

15 (d) APPLICATION OF RETURN INFORMATION SAFE-
16 GUARDS.—Section 6103(p)(4) of such Code is amended by
17 striking “(j)(1), (2), or (5)” each place it appears and in-
18 serting “(j)(1), (2), (5), or (7)”.

19 (e) EFFECTIVE DATE.—The amendments made by
20 this section shall take effect on the date of the enactment
21 of this Act.